



Utah State Tax Commission

Selection of Reporting Basis for Motor Fuel Gallons

TC-106
Rev. 3/92

Use this form to indicate the gallon basis you will use to report all motor fuel gallons on your Motor Fuel Tax Return.

Consistent with R865-13-11G, " **Gross gallons**" means the U.S. volumetric gallon with a liquid capacity of 231 cubic inches. " **Net gallons**" means the gross metered gallon with temperature correction in volume to 60 degrees Fahrenheit.

Changes in basis may occur January 1 each year and must remain in effect until the following January 1.

If you select net gallons all invoices, manifests, bills-of-lading, and motor fuel tax returns must include both gross and net gallon amounts. Conversion from gross to net gallons must conform to the ASTM-API-IP Petroleum Measurement Tables.

Legal owner's name (individual, corporation, or partnership)	Telephone number
DBA (if different from above)	Motor fuel account number
Mailing address (street address, city, state, and ZIP code)	

Check what reporting basis you will use

Effective date _____

☐

Gross gallons

☐

Net gallons

Distributors who fail to select a reporting basis will default to gross gallons as the reporting basis.

I understand that I may not make future changes in my reporting basis before January 1st of the following year.

Signature of individual/representative	Date signed	Title
X		